

2002 MICHIGAN Single Business Tax Annual Return**2002
C-8000**

Issued under authority of P.A. 228 of 1975. See instruction booklet for filing guidelines.

1. This return is for calendar year 2002 or for the following tax year <div style="display: flex; justify-content: space-between;"> <div>Beginning Date month _____ year 2002</div> <div>Ending Date month _____ year _____</div> </div>	5. Federal Employer ID No. (FEIN) or TR No.
2. Name (Type or Print) d/b/a _____ Street Address _____ City, State, ZIP _____	6a. Check this box if address is new <input type="checkbox"/> b. Check this box if discontinued <input type="checkbox"/> Effective date of discontinuance _____ 7. Business Start Date _____ 8. Principal Business Activity _____
3. Check this box if filing a Michigan consolidated return. <input type="checkbox"/> Enter authorization number _____ 4. Check this box if you are a member of a controlled group (see instructions). <input type="checkbox"/>	9. Organization Type (check one) <div style="display: flex; justify-content: space-between;"> <div> a. <input type="checkbox"/> Individual c. <input type="checkbox"/> Professional Corporation e. <input type="checkbox"/> Other Corporation g. <input type="checkbox"/> Limited Liability Company-Corporation </div> <div> b. <input type="checkbox"/> Fiduciary d. <input type="checkbox"/> S Corporation f. <input type="checkbox"/> Partnership/LLC-Partnership </div> </div>

➡ **Check this box if you DO NOT need a book mailed to you next year**

10. Gross receipts **▶ 10.**00
11. Business income. Filers using the Short-Method, go to C-8000S, line 9 **▶ 11.**00

COMPENSATION

12. Salaries, wages and other payments to employees **▶ 12.**00
13. Employee insurance plans - health, life **▶ 13.**00
14. Pension, retirement, profit sharing plans **▶ 14.**00
15. Other payments - supplemental unemployment benefit trust, etc **▶ 15.**00
16. Total Compensation. Add lines 12 - 15 **16.**00

ADDITIONS - to the extent deducted in arriving at business income.

17. Depreciation and other write-off of tangible assets **▶ 17.**00
18. Taxes imposed on or measured by income, e.g., city, state, foreign **▶ 18.**00
19. Single business tax **▶ 19.**00
20. Dividends, interest and royalty expenses **▶ 20.**00
21. Capital loss carryover or carryback **▶ 21.**00
22. Net operating loss carryover or carryback **▶ 22.**00
23. Gross interest and dividend income from bonds and similar obligations issued by states other than Michigan and its political subdivisions **▶ 23.**00
24. Any deduction or exclusion due to classification as FSC or similar classification and expenses of financial organizations, see inst. **▶ 24.**00
25. Losses from partnerships. Account no. **▶ 25.**00
26. Total Additions. Add lines 17 - 25 **26.**00
27. Subtotal. Add lines 11, 16 and 26 **27.**00

SUBTRACTIONS

28. Dividends, interest and royalty income included in business income **▶ 28.**00
29. Capital losses not deducted in arriving at business income **▶ 29.**00
30. Income from partnerships included in business income, Account no. **▶ 30.**00
31. Total Subtractions. Add lines 28 - 30 **31.**00

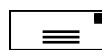
TAX BASE

32. Tax Base. Subtract line 31 from line 27 **32.**00
33. Apportioned Tax Base. Multiply line 32 by _____ % from C-8000H, line 16 or 19 **33.**00

62. PAYMENT. Enter amount from page 2, line 58 **PAY THIS AMOUNT ▶ 62.**00

WITHOUT PAYMENT - Mail return to:

Michigan Department of Treasury
P.O. Box 30059
Lansing, MI 48909

WITH PAYMENT - Pay amount on line 62 and mail check and return to:

Michigan Department of Treasury
Department 77375
P.O. Box 77000
Detroit, MI 48277

Make checks payable to "State of Michigan." Print the FEIN on the front of the check. Do not staple the check to the return.

Continue and sign on page 2.

TAX BASE

34. Enter amount from line 32 or 33, whichever applies 34. _____ .00

ADJUSTMENTS

35. Recapture of capital acquisition deduction from C-8000D, line 19 ▶ 35. _____ .00

36. **ADJUSTED TAX BASE BEFORE** loss deduction and statutory exemption.

Add line 34 and line 35. If line 35 is negative, subtract ▶ 36. _____ .00

If negative, this is a business loss carryforward; **do not complete lines 37 through 42. Enter zero on line 43.**

37. Business loss deduction 37. _____ .00

38. **Adjusted Tax Base Before Statutory Exemption.** Subtract line 37 from line 36 38. _____ .00**STATUTORY EXEMPTION - Complete and attach the Statutory Exemption Schedule (Form C-8043).**

39. Allowable statutory exemption, from C-8043, line 16 39. _____ .00

40. **Adjusted Tax Base.** Subtract line 39 from line 38. Check if C-8000G is attached ▶ a ☐ 40. _____ .00**REDUCTIONS, NONREFUNDABLE CREDITS, AND TAX**

41. Reduction to adjusted tax base, if applicable. See instructions for Form C-8000S 41. _____ .00

Check the method being used: ▶ ☐ **Compensation Reduction** OR ▶ ☐ **Gross Receipts Reduction.**

42. Taxable base. Subtract line 41 from line 40. If the gross receipts short-method was used, enter the amount from C-8000S, line 14 42. _____ .00

43. **Tax Before All Credits.** Multiply line 42 by 1.9% (.019). Fiscal or short period filers see page 3 ▶ 43. _____ .00**If you are not taking the Investment Tax Credit on C-8000ITC, enter the amount from line 43 on line 44.**44. **Tax After Investment Tax Credit.** Enter the amount from C-8000ITC, line 37 ▶ 44. _____ .00**The small business and contribution credits are computed on C-8000C and/or C-8009. Complete the C-8000C and/or C-8009 before continuing. If not filing a C-8000C or C-8009, enter the amount from line 44 on line 45.**

45. Enter the amount from C-8000, line 44, C-8000C, lines 19, 26 or 36 or C-8009, line 33 or 34 45. _____ .00

46. Unincorporated/S Corp. credit. Multiply line 45 by percent from page 15 46. _____ .00

47. Nonrefundable credits from C-8000MC, line 75 47. _____ .00

48. Add lines 46 and 47 48. _____ .00

49. **Tax After Nonrefundable Credits.** Subtract line 48 from line 45 ▶ 49. _____ .00**PAYMENTS, REFUNDABLE CREDITS AND TAX DUE**

50. Overpayment credited from 2001 50. _____ .00

51. Estimated tax payments 51. _____ .00

52. Tax paid with request for extension 52. _____ .00

53. Refundable credits from C-8000MC, line 12 53. _____ .00

54. **Total.** Add lines 50 - 53 ▶ 54. _____ .0055. **TAX DUE.** Subtract line 54 from line 49. If less than zero, leave blank ▶ 55. _____ .00

56. Underpaid estimate penalty and interest from C-8020, line 28 or 38, whichever applies 56. _____ .00

57. Annual return penalty at _____ % = _____ .00 and interest = _____ .00 57. _____ .00

58. **Payment Due.** Add lines 55 - 57. Enter this amount on page 1, line 62 58. _____ .00**OVERPAYMENT - REFUND OR CREDIT FORWARD**

59. Overpayment. Subtract line 49, and any penalty and interest due on lines 56 and 57, from line 54 59. _____ .00

60. Enter the amount of overpayment on line 59 to be refunded ▶ 60. _____ .00

61. Enter the amount of overpayment on line 59 to be **credited forward** ▶ 61. _____ .00

TAXPAYER'S DECLARATION <i>I declare under penalty of perjury that this return is true and correct to the best of my knowledge.</i> I authorize Treasury to discuss my return with my preparer. <input type="checkbox"/> Yes <input type="checkbox"/> No		PREPARER'S DECLARATION <i>I declare under penalty of perjury that this return is based on all information of which I have any knowledge.</i> Preparer's Signature	
Taxpayer's Signature		Print or Type Preparer's Name	Date
Print or Type Taxpayer's Name	Date	Business Address, Phone and Identification Number	
Title			

This return is due April 30, or on or before the last day of the 4th month after the close of the tax year.